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COMMONWEALTH OF KENTUCKY, DEPARTMENT OF REVENUE  
FRANKFORT, KENTUCKY 40620

*See Instructions  
on Reverse*



**CERTIFICATE OF NONRESIDENCE**

*(Please Type or Print)*

Name of employee \_\_\_\_\_ Social Security No. \_\_\_\_\_

Home address \_\_\_\_\_  
Number and street or rural route                      City, town, or post office                      State                      ZIP Code

I have not been a resident of Kentucky during the year. (Check block in front of applicable statement.) I work in Kentucky and reside in:

- Illinois,             Indiana,             Michigan,             Ohio,             West Virginia,             Wisconsin, or  
 Virginia and commute daily to my place of employment in Kentucky. (*Must commute daily to apply.*)

I hereby certify that the above information is true and complete. I further certify that at any time I change my status as a resident of \_\_\_\_\_, I will notify my employer of such fact within ten days from date of change.

Name of current state of residence

\_\_\_\_\_  
Signature of employee

\_\_\_\_\_  
Date

**INSTRUCTIONS**  
**To Be Filed With Employer**

**To The Employee:**

You are exempt from income taxes on wages or salaries earned in Kentucky if: (1) You have not been a resident of Kentucky during the taxable year and you reside in Illinois, Indiana, Michigan, Ohio, West Virginia, or Wisconsin or (2) you reside in Virginia and commute *daily* to your place of employment in Kentucky.

If you meet one of the above qualifications and are therefore exempt, your employer may cease withholding Kentucky income taxes. However, you must complete the front of this form and file it with your employer before he can stop withholding.

**To The Employer:**

Upon receipt of this form, properly completed, you are authorized to discontinue the withholding of Kentucky income tax from the wages of (1) an employee who resides in Illinois, Indiana, Michigan, Ohio, West Virginia, or Wisconsin, and has not resided in Kentucky during the taxable year, or (2) an employee who resides in Virginia and commutes *daily* to his place of employment in Kentucky. The completed form is to be retained in *your* file. If the employee moves or otherwise changes his residence to a state other than those mentioned above, begin withholding Kentucky income tax, as required by KRS 141.310, with the first payroll period ending after you receive notice of status change from the employee.